

## INDEX

	<u>PAGE</u>
Abandoned cemeteries .....	8-2
Abandoned school buildings - community center .....	10-4
Additional appropriations .....	4-4
Access to public meetings .....	15-1
Access to public proceedings:	
Indiana open door law .....	15-1
Minutes .....	15-2
Public notice .....	15-1
Access to public records [IC 5-14-3]:	
Access to electronic data storage systems .....	15-3
Definition of public record .....	15-2
Enhanced access .....	15-3
Fees .....	15-4
Public policy .....	15-2
Request for access to public records .....	15-2
Records which may be excepted from disclosure .....	15-4
Accountable items - deposits .....	13-6
Administrator of the poor .....	6-3
Advance payments .....	13-3; 19-21; 20-9
Advertisements	
Abstract of receipt and disbursements .....	2-3
Additional appropriations .....	4-4
Budget and tax rate .....	4-4
Schedule of publication requirements .....	12-7
Affidavits and application for township assistance .....	6-1
Agency service contracts .....	19-13
Agreements	
Fire protection .....	9-1
Libraries .....	11-1
Parks and recreation facilities .....	10-2
Alcohol purchases .....	13-3
Ambulance (emergency) service .....	9-1
Annual report, preparation and filing .....	2-3
Appropriations	
Additional .....	4-4
Emergency .....	5-3
Establishing tax rates and levies .....	5-3
General township .....	4-1
Recording on records .....	3-1
Township assistance .....	6-17
Transfers .....	4-5
Architect, services .....	20-9
Assessor .....	2-3; 12-7
Asset ownership .....	13-3
Associations, membership in .....	5-4
Attorney General Opinions .....	9-11
Audit costs .....	13-4
Authorized Investments .....	18-6

Bad debts and uncollectible accounts .....	13-4
Bids and contracts.....	20-1
Board of finance .....	5-4
Bonds - officers and employees.....	10-5
Bonds - township trustee .....	1-2
Bonds - funding and refunding.....	5-4
Bonds - park.....	10-2
Break-ins or burglaries .....	13-4
Budget	
Calendar .....	4-4
Forms.....	2-5; 4-1
General provisions.....	4-1
Preparation .....	4-1
Publication .....	4-1
Township assistance .....	6-17
Canada thistles (detrimental plants) .....	12-1
Cancellation of checks .....	2-3
Capital assets.....	13-4; 19-24
Capital assets inventory .....	13-4
Cash disbursements .....	13-4
Cemetery associations.....	8-1
Cemeteries - abandoned .....	8-2
Cemetery - township .....	8-1
Certificates of deposit .....	18-4
Certified report of public employees .....	2-6; 12-3
Change orders .....	20-3
Check, township .....	2-2
Check, cancellation .....	2-3
Claim record - dog fund .....	2-5; 7-2
Collection of amounts due .....	13-4
Community center .....	10-4
Commuting mileage .....	13-5; 17-3
Compensation and benefits .....	13-5; 17-1
Compensation and expenses .....	1-3
Computer hardware and software - lease with option to purchase .....	21-3
Computer output .....	13-5; 14-7
Computer systems:	
Basic questions .....	14-1
Hardware .....	14-2
Internal control requirements for accounting systems	
Information technology processing controls:	
Audit trails .....	14-6
Back up processing .....	14-4
Change controls .....	14-5
Computer output.....	14-7
Disaster recovery.....	14-4
Error correction.....	14-7
Input controls .....	14-6
Interface controls .....	14-6
Internal processing .....	14-6
Logical security.....	14-4
Operations documentation .....	14-7

Computer systems (continued):	
Internal control requirements for accounting systems	
Information technology processing controls (continued):	
Output controls .....	14-6
Physical security .....	14-4
Programming documentation .....	14-7
User documentation .....	14-7
Other requirements.....	14-2
Possible applications:	
Payroll.....	14-3
Purchase orders .....	14-3
Software.....	14-1
Steps to take prior to bidding.....	14-2
Condition of records .....	13-5
Conflict of interest .....	16-1
Conflict of interest:	
Consultants:	
Conflict of interest .....	16-3
Definition of consultant .....	16-3
Definition of entity .....	16-4
Disclosure requirements.....	16-4
Penalties .....	16-4
Public servants:	
Conflict of interest .....	16-1
Defense .....	16-2
Definition of dependent.....	16-2
Definition of pecuniary interest .....	16-1
Disclosure requirements.....	16-2
Exception for compensation and expenses .....	16-1
Form .....	16-2
Other exceptions .....	16-1
Construction contracts - forms .....	2-6
Construction contracts - public works .....	20-1
Contracts .....	13-5
Cooperative agreements	
Emergency services .....	9-1
Fire protection.....	9-1
Libraries .....	11-1
Park and recreation .....	10-1
Correction of errors .....	13-5
County public records commission .....	15-5
Credit cards .....	13-5
Deceased person, payment of funds due .....	12-3
Deferred compensation - public employee .....	17-2
Definition of public record .....	15-2
Deposit and investment powers.....	18-1; 18-6
Depositing receipts.....	18-6
Deposit of accountable Items.....	13-6
Deposit of receipts .....	18-6
Depository - public .....	18-1
Deposits in transaction accounts .....	18-4
Design – Build Work Projects .....	20-10
Designation of depositories .....	18-1

Disbursements - by check.....	13-4
Discrimination by contractors - prohibited.....	20-8
Disposal of personal property .....	22-1
Disposal of property .....	5-5; 22-1
Dog fund	
Claim record .....	2-5; 7-2
Failure to turn in dog taxation .....	7-3
Humane society fee .....	7-4
Owner responsibility .....	7-5
Record of loss.....	7-2
Records .....	7-4
Report to county auditor .....	7-3; 7-5
Source of receipts, taxation.....	7-1
State distribution .....	7-5
Tag issued .....	7-1; 7-5
Uses of fund.....	7-2
Dog tax	
Disposition of tax.....	7-1
Rate of taxation.....	7-1
Receipt and tag .....	7-1
Donations .....	13-6
Duties of township board members .....	5-2
Duties of township trustee.....	1-5
Electronic funds transfer .....	18-6
Emergency appropriations .....	4-1; 4-4
Emergency loans .....	5-3
Emergency projects .....	20-9
Emergency public works .....	20-9
Employee benefits.....	17-1
Employee's earnings record .....	2-6
Employee's service record .....	2-5
Employee's weekly (work period) earnings records .....	2-6
Engineers, services.....	20-9
Equipment, advertisement and purchase .....	12-6
Eradication of weeds .....	12-1
Excessive or unreasonable costs .....	13-6
Exchange of property with another governmental entity .....	22-3
Excise tax, federal.....	13-2
Expenditures by holding corporations .....	13-6
Expense reimbursement itemization.....	13-7
Federal and state agencies - compliance requirements .....	13-7
Fees .....	13-7
Financial and appropriation record .....	2-2; 3-1
Description.....	3-1
Entries .....	3-1
Posting .....	3-1
Proving .....	3-2
Use of "M" columns .....	3-2
Use of ruled columns .....	3-1
Financial report opinion modifications .....	13-7

Fire protection	
Agreements with other townships .....	9-1
Agreements with volunteer associations.....	9-1; 9-6
Audit cost .....	9-6
Borrowing funds.....	9-2
Building or remodeling and fire equipment fund.....	9-9
Car allowance .....	9-6
Clothing allowance .....	9-6
Conditional or installment purchase .....	9-2
Contracts and cooperative agreements .....	9-1
Director of nonfire emergency activities .....	9-10
Employment of firefighters .....	9-1
Fire department merit systems .....	9-10
Firefighting fund .....	9-3
Fire protection districts .....	9-3
Fire trucks and emergency service vehicles .....	9-10
Hazardous materials reimbursement .....	9-10
Insurance on firefighters .....	9-6; 9-8
Joint owned equipment.....	9-3
Levy, tax rate, fund .....	9-3; 9-4
Liability limits - punitive damages .....	9-9
Municipal territory completely within township .....	9-1
Nominal compensation defined .....	9-5
Opinions of attorney general .....	9-10
Petitions for fire protection .....	9-1
Private vehicles .....	9-10
Purchase of equipment.....	9-1; 9-3
Service charges .....	9-4; 9-5
Service charges - false alarms .....	9-7
Township owned equipment.....	9-2
Volunteer firefighters .....	9-5
Volunteers - coverage by worker's compensation .....	9-9
Forms .....	2-1
Fundraisers .....	13-7
Funds	
Cemetery .....	8-1
Dog .....	7-2
Fire fighting .....	9-3
Library .....	11-1
Recreation (chapter X) .....	10-5
Township assistance .....	6-1
Township parks (chapter X) .....	10-1
Transfer of funds	
Surplus balance .....	12-8
Temporary transfers.....	12-7
Fund sources and uses.....	13-7
General provisions - budget .....	4-1
General duties - township board .....	5-2
General duties township trustee .....	1-5
General forms .....	2-1
Goods - advertisement and purchase.....	12-6

Hazardous materials reimbursement.....	9-8
Home rule.....	5-6
Hours worked record.....	17-1
Indigents - see township assistance	
Illustrations of prescribed forms .....	Appendix
Indebtedness.....	13-7
Insulin furnished to the poor.....	6-13
Insurance	
Firefighters.....	9-6; 9-9
Worker's compensation .....	12-8
Interest on investments .....	13-8; 18-9; 18-13
Internal control requirements - accounting systems .....	14-3
Internal controls.....	13-8
Investigators – township assistance .....	6-18
Investment cash management.....	18-13
Investment losses .....	13-8; 18-9
Investment - manner .....	18-10
Investment - posting procedures.....	18-12
Investment purchasing .....	18-11
Investment report .....	18-14
Investments .....	18-6
Investments not authorized by statute .....	13-8; 18-9
Johnson grass (detrimental plants).....	12-1
Joint leasing .....	21-3
Joint owned fire equipment.....	9-3
Leaseback provisions .....	
Lease of real property .....	22-5
Lease with option to purchase .....	21-1
Lease with no option to purchase .....	21-1
Leases .....	21-1
Leave and overtime policy .....	13-8; 17-1
Legal settlement for township assistance .....	6-7
Libraries .....	11-1
License plates .....	12-3
Line fences .....	12-4
Lucrative offices .....	13-8; 16-4
Lucrative offices	
Township board .....	5-4
Township trustee .....	1-7
Deputies.....	12-8
Malfeasance, misfeasance, nonfeasance.....	13-8
Materials - advertisement and purchase.....	12-6
Meeting of township board	
Annual organization .....	5-1
Appropriations and tax levies .....	5-3
Organization as board of finance .....	5-2
Record of meetings .....	5-2
Special meetings .....	5-2
To approve trustee's annual report .....	5-1

Membership in associations.....	5-4
Memorial Day expenses .....	12-6
Mileage .....	1-4
Minutes of township board .....	5-2
Notices	
Additional appropriations .....	4-4
Budgets.....	4-1; 4-4
General.....	12-6
Office and telephone expenses .....	1-4
Official bonds - see bonds	
Oil and gas leases.....	1-6
Old public records, disposition of .....	15-5
Online Reverse Auctions .....	19-22
Open door law .....	15-1
Opinions of Attorney General.....	9-11
Order to destroy public records.....	15-8
Ordinances and resolutions .....	13-8
Overdrawn cash.....	13-9
Overdrawn funds.....	13-9
Overpayment collections.....	13-9; 19-21; 20-9
Parks	
Bonding of officers and employees .....	10-5
Community center .....	10-4
Recreation program - tax levy .....	10-3
School property and township parks .....	10-5
Township general park and recreation .....	10-5
Township in a county with consolidated city .....	10-1; 10-3
Township with second class cities.....	10-3
Townships, of not less than 8500 population .....	10-1
Township between 2000 and 3000 population.....	10-3
Township less than 2000 population .....	10-2
Payments in advance - prohibited.....	17-1
Payment of funds due deceased person .....	12-3
Pasteur treatment.....	7-2
Payroll deductions.....	3-2
Payroll schedule and voucher .....	2-5
Penalties, interest, and other charges .....	13-3; 13-9
Personal expenses.....	13-9; 17-3
Personal property use .....	13-9; 17-3
Petitions	
Community centers.....	10-4
Fire protection.....	9-1
Libraries .....	11-1
Parks.....	10-2; 10-3; 10-4
Petroleum products .....	19-12
Playgrounds .....	10-3
Policy, preservation and destruction of records.....	15-5
Political expenditures .....	13-9
Preparation of the budget .....	4-1

Prescribed forms	
Exact replica .....	13-1
General .....	2-1
Township assistance .....	2-1
Prescribed forms .....	13-10
Township .....	2-1
Township budget .....	2-1
Use of prescribed forms .....	13-1
Various accounting guides, manuals and other publications .....	13-12
Preservation and destruction of public records	
County public records commission.....	15-5
Definition of public record .....	15-5
Order to destroy public records .....	15-8
Penalty .....	15-8
Policy .....	15-5
Public records go with the office .....	15-8
Public records retention - audit .....	15-8
Removal of records - time restriction .....	15-6
Suggested procedures .....	15-6
Timely recordkeeping .....	15-9
Transaction recording .....	15-9
Pre-signing documents .....	13-10
Prevailing wage/common construction wage .....	20-8
Private property .....	13-10; 17-3
Procurement preferences .....	19-15
Proof financial and appropriation record .....	3-2
Property disposal .....	22-1
Public deposit insurance fund .....	18-9
Public depository .....	12-6
Public employee deferred compensation plans .....	17-2
Public employee's retirement fund (PERF) .....	17-2
Public-private agreements .....	20-9
Public purchases:	
Advance payments .....	19-21
Capital assets .....	19-24
Competitive bidding .....	19-1
Contract provisions .....	19-18
General provisions .....	19-1
Other administrative requirements .....	19-19
Overpayment collections .....	19-21
Petroleum products .....	19-12
Purchase of land or structures .....	19-23
Purchases from the Department of Correction .....	19-10
Purchase of rehabilitation center products .....	19-10
Purchases from qualified nonprofit agencies .....	19-11
Purchasing bonuses .....	19-22
Purchasing preferences .....	19-15
Qualifications and duties of offerors .....	19-13
Request for proposals .....	19-4
Services .....	19-13
Small business set-aside purchases .....	19-11
Small purchases .....	19-6
Special purchasing methods .....	19-7
Specifications .....	19-4

Public records retention .....	13-10; 15-8
Public works - division of project .....	20-7
Public works - less than \$25,000 .....	20-6
Public works - over \$100,000 .....	20-4
Public works projects .....	20-1
Public works - use of own work force .....	20-8
Publications and notices .....	12-6
Additional appropriations .....	12-6
Annual report .....	12-6
Bonds .....	12-6
Budgets .....	12-6
Fire fighting equipment .....	12-6
Materials, equipment, goods, or supplies .....	12-6
Sales of abandoned school property .....	12-6
Sales of buildings and grounds .....	12-6
Purchase of land or structures .....	19-23
Purchase order, general .....	2-5
Purchasing bonuses .....	13-10; 17-3; 19-22; 20-9
Rabies .....	7-2
Receipt issuance .....	13-10
Receipts .....	2-4
Recommended form - conflict of interest .....	16-5
Record of depository balances .....	2-2
Records - condition of .....	13-5
Records of hours worked .....	17-1
Recreation .....	10-1
Refunds .....	13-11
Removal of records - time restriction .....	15-6
Repayments and refunds .....	13-10
Repayments and transfers .....	13-10
Report of receipts and disbursements for the calendar year .....	
Approval by the township board .....	5-3
Filed with county auditor .....	1-5
Preparation .....	2-3
Resolution recommending salaries, officers, and employees .....	2-4; 5-5
Resolutions .....	13-9
Retainage on public works contracts .....	20-5
Risk of Loss .....	13-11
Safekeeping receipts for investments .....	18-8
Salaries .....	
Township assistance supervisors, investigators, and assistants .....	2-4; 6-18
Township board .....	2-4; 5-4
Township trustee .....	1-3; 2-4
Sale and rental proceeds .....	13-11
Sale of real or personal property .....	22-1
Sale or exchange of property .....	22-1
Sale or transfer of surplus personal property .....	22-6
Sales tax .....	13-3; 13-11
Separate bank accounts .....	13-11
Service charges .....	18-10; 18-13

Severance pay .....	13-11; 17-3
Signature stamps .....	13-11
Special purchasing methods .....	19-7
Special provisions - sale of real property .....	22-3
State and federal taxes:	
Federal and state agencies - compliance requirements .....	13-2
Federal and state regulations .....	13-3
Federal excise taxes.....	13-2
Federal income taxes .....	13-2
Penalties and interest .....	13-3
State sales tax .....	13-3
Tax refunds .....	13-2
Stock claim (dog fund) .....	7-2
Supervisors of investigators .....	6-18
Supplies, advertising and purchase .....	12-6
Suspension with pay .....	13-11; 17-3

## Taxes

Dog .....	7-1
Fire fighting .....	9-3
Library .....	11-2
Parks, recreation .....	10-3;10-5
Taxes - state and federal .....	13-2
Telephone in trustee's office .....	1-4
Temporary loans .....	5-3; 12-8
Timely recordkeeping .....	13-11
Township assistance	
Additional duties of trustee .....	6-19
Administrator of the poor .....	6-3
Affidavit and application.....	6-1
Appeal to county commissioners.....	6-17
Appeal to courts .....	6-17
Application for additional or continuing township assistance (form -1B) .....	6-2
Application for township assistance (form TA-1, rev. 1996) .....	6-1
Assistance by relatives of indigent .....	6-7
Borrowing funds - appeal.....	5-5
Budgets and appropriations .....	6-18
Burial of indigents .....	6-15
Claims filed with county auditor .....	6-6
Consent form .....	6-21
Convictions .....	6-20
Cooperation with federal and state governments .....	6-13
County home care .....	6-14
County office information .....	6-21
Deceased indigent leaving an estate .....	6-15
Distressed townships.....	6-21
Duties of trustee .....	6-7
Feed for livestock .....	6-18
Financial assistance - schools.....	6-13
Financing financial assistance .....	6-6
Food purchase orders .....	6-14
Housing inspectors .....	6-23
Insulin furnished to the poor .....	6-13
Investigation of indigents .....	6-14

Township assistance (continued)	
Investigators .....	6-18
Salaries .....	6-18
Labor, able bodied indigents .....	6-7
Legal settlement for township assistance .....	6-7
Medical and surgical assistance.....	6-10
Miscellaneous .....	6-18
Notice of township assistance action (form TA-1A, revised 2003).....	6-1
Other assistants.....	6-18
Salaries .....	6-18
Payment of claims .....	6-5
Prescribed forms .....	6-1
Removal to place of legal settlement .....	6-18
School books and supplies - emergency .....	6-13
Shelter - relatives.....	6-23
Standards .....	6-3
Statistical report.....	6-3
Supervisors.....	6-18
Salaries .....	6-18
Surplus commodities .....	6-13
Tax rate established .....	4-4
Temporary aid .....	6-15
Township assistance denied .....	6-21
Township assistance shelter .....	6-22
Utility service.....	6-12
Township board	
Additional or emergency appropriations.....	4-4
Board of finance .....	5-2; 5-4
Budget adoption meeting.....	5-2
Conflict of interest.....	16-1
Duties.....	5-2
Election .....	5-1
Funding and refunding indebtedness .....	5-4
Lucrative office .....	5-4
Meetings .....	5-1; 5-2
Organization .....	5-1
Qualifications .....	5-1
Salary.....	5-1
Special meetings .....	5-2
Temporary loans .....	5-3
Township assistance - appeal procedure.....	5-5
Vacancy .....	5-1
Township board approval of	
Annual report .....	5-1
Membership in associations .....	5-4
Parks and recreational facilities.....	10-1; 10-2
Township budget.....	2-5; 4-1
Township cemeteries .....	8-1
Township fire equipment .....	9-3
Township forms .....	2-1
Township libraries .....	11-1
Township parks .....	10-1

Township trustee	
Acting Trustee .....	1-1; 1-2
Administer oaths .....	1-2
Administrator of the poor .....	6-3
Bond .....	1-2
Certified report (form 100R) .....	12-3
Compensation and Expenses .....	1-3
Conflict of interest .....	16-1
Construction of line fence .....	12-4
Designation of Trustee .....	1-1
Destruction of Canada thistles/johnson grass and weeds (detrimental plants) .....	12-1
Election .....	1-1
General duties .....	1-5
Group insurance .....	1-3
Insulin for the poor .....	6-13
Interest in township contracts prohibited .....	16-1
Mileage .....	1-4
Office and telephone expense .....	1-4
Overseer of the poor .....	6-3
Payment for construction of line fences .....	12-4
Payment for memorial day expense .....	12-6
Per diem as assessor .....	12-7
Publications and notices .....	12-6
Qualification .....	1-2
Salary .....	1-3; 2-3
Statutory officer .....	1-7
Township assistance .....	6-1
Travel .....	1-4
Vacancy in office by reason of incapacity .....	1-1
Vacancies - other .....	1-2
Township vehicles and buildings .....	1-4
Transaction recording .....	13-12
Transfer of funds .....	12-7
Travel, mileage .....	1-4
Travel policies .....	13-12; 17-3
Trustee's annual report .....	2-3
Trustee's general record .....	2-3
Trusts and endowments .....	13-12; 18-14
Unemployment compensation .....	17-2
Unused and unencumbered funds .....	5-4
Use of prescribed forms .....	13-1
Use of United States steel products .....	20-7
Various accounting guides, manuals and other publications .....	13-12
Vehicles, township .....	1-4
Vending, concessions, or other sales controls .....	13-12
Vending machine commissions and/or profits .....	13-12
Voluntary cemetery associations .....	8-1
Volunteer fire fighting associations .....	9-5
Volunteers, coverage by worker's compensation and occupational diseases law, Administrative procedures .....	9-10
Wage scale and antidiscrimination provisions .....	20-8
Worker's compensation insurance .....	12-8